

Illinois Department of Revenue

Form IL-W-3 Illinois Annual Withholding Income Tax Return and Instructions

General Information

Who must file Form IL-W-3?

You must file Form IL-W-3 if you are required to withhold Illinois Income Tax from payments you make to recipients (e.g., employees, winners).

Household employers: You may not need to file Form IL-W-3 for your household employees. See Publication 121, Illinois Income Tax Withholding for Household Employees, for filing requirements.

When must I file?

You must file Form IL-W-3 by February 28th following the calendar year you were required to withhold income tax.

Form IL-W-3 is a reconciliation of the previous year's withholding that you reported on all W-2, W-2G, 1099, and IL-941 forms.

Must I send any information with this form?

No. You are **not** required to send any attachments with Form IL-W-3. **Do not send any W-2, W-2G, or 1099 forms, or any list of Illinois Income Tax withheld with your completed and signed Form IL-W-3.**However, you must maintain all W-2, W-2G, and 1099 records for three years and provide them to us if we request. If you report withholding for more than 250 employees in Illinois, you must provide the data, **when requested**, on a computer-produced magnetic tape or diskette. For more information, see Publication 110, IL-W-2 Requirements.

What penalties may be imposed?

You owe a **failure to file correct information returns penalty** if you do not file a correct information return by the original due date of the return. This penalty

SPRINGFIELD IL 62794-9024

is \$5 for each return or statement you fail to file timely. This penalty may be assessed up to a total of \$25,000 during any calendar year. If you file your return within 60 days of the due date, the penalty may be reduced by 50 percent.

Where do I get help?

- · Visit our web site at tax.illinois.gov
- Call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336
- Call our TDD (telecommunications device for the deaf) at 1 800 544-5304
- Write to ILLINOIS DEPARTMENT OF REVENUE PO BOX 19015 SPRINGFIELD IL 62794-9015

Step-by-step Instructions

Step 1: Write the tax year ending in the space provided. Write your federal employer identification number (FEIN), business name, and complete address. Follow the line-by-line instructions on the form for Lines 1 through 4.

Note about Line 2: Write the amount of Illinois Income Tax withheld and reported on all Forms W-2, W-2-G, and 1099. Do not report wages on the Form IL-W-3, Line 2.

Step 2: Compare Lines 2 and 4. If they are not the same figure, you must correct or explain the difference by filing Form IL-941-X, Amended Quarterly Illinois Withholding Tax Return. File one Form IL-941-X for each quarter with a discrepancy. If you underpaid, you must send a payment for the underpaid amount along with your Form IL-941-X.

Do not include an amended form or any payment with Form IL-W-3. Instead, mail Form IL-941-X with your payment, if required, in a separate envelope to the address on Form IL-941-X.

Step 3: Sign your full name, write your title (*e.g.*, owner, president), and write the date.

Step 4: Mail your completed and signed Form IL-W-3 to

ILLINOIS DEPT OF REVENUE PO BOX 19024 SPRINGFIELD IL 62794-9024

Form IL-W-3
Complete this stub and keep it for future reference.
Tax year ended
Number of W-2s
Tax withheld
Date filed

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IL-W-3 Illinois Department of Revenue Illinois Annual Withholding Income Tax Return Complete the following information	 Number of W-2, W-2G, and 1099s issued for the year Total Illinois Income Tax withheld and reported on all W-2, W-2G, and 1099 forms Line 2 from Form IL-941 for each quarter 	
Tax year	1st quarter	
Federal employer identification number Seq. number	2nd quarter 3b \$	9
Business name	3rd quarter 3c \$ 4th quarter 3d \$	oroken lines
Number and street address	4th quarter 3d \$	l see
	4 Add Lines 3a through 3d and write the total here. 4 \$	
City State ZIP	 Under penalties of perjury, I state that, to the best of my knowledge, this form is true, correct, a 	and complete
Mail to: ILLINOIS DEPARTMENT OF REVENUE	order pendines of perjuly, resulte that, to the best of my knowledge, this form is that, correct, a	• I
PO BOX 19024	Signature Title Date	!